
BUDGET UNIT BRIEF – FY 2023

Fiscal Services Division

July 1, 2022



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Indirect Cost Recoveries (DOT) — Primary Road Fund

Purpose and History

Centralized agencies provide a number of intragovernmental services to the whole of State government. Agencies receive General Fund appropriations to cover the costs. These agencies include the Legislative Branch, the Governor's Office, the Department of Management, the State Accounting Enterprise (SAE) of the Department of Administrative Services (DAS), and the State Treasurer's Office.

Under the Statewide Indirect Cost Allocation Plan (SWICAP) created pursuant to Iowa Code section 8A.505, the proportional costs of the services provided by these agencies are recouped from non-General Fund operating accounts to offset these costs to the extent allowable. The amounts paid from each non-General Fund operating account are determined by the department receiving the non-General Fund appropriation and approved by the SAE. Payments for SWICAP indirect cost recovery are deposited directly to the State General Fund.

State Funding

The Department of Transportation (DOT) receives appropriations from both the Road Use Tax Fund and the Primary Road Fund (PRF) to pay indirect cost recoveries through the DAS to the General Fund. Historically, 88.0% of the total appropriation comes from the PRF. These payments are not related to the fees billed directly to agencies by the DAS for entrepreneurial services such as human resources management, buildings and grounds, and information technology services, or by the State Auditor's Office for financial audit or other direct bill services.

Related Statutes and Administrative Rules

Iowa Code section [8A.505](#)

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More Information

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